

SAGA PLC 2025 ENVIRONMENTAL, SOCIAL AND GOVERNANCE DISCLOSURES

GLOBAL REPORTING INITIATIVE CONTENT INDEX

Statement of use

Saga plc has reported the information cited in this Global Reporting Initiative (GRI) content index for the period 1 February 2024 to 31 January 2025, with reference to the GRI Standards.

GRI 1 used

GRI 1: Foundation 2021

Referenced document links

- 2025 Saga plc Environmental, Social and Governance Report (2025 ESG Report)
- 2025 Saga plc Annual Report and Accounts (2025 ARA)
- Saga plc Gender Pay Report
- Saga plc Modern Slavery Statement

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GRI2: General Disclosures 2021	2-1 Organisational details	2025 ESG Report: About this report (page 2) 2025 ESG Report: Who we are (page 4)
	2-2 Entities included in the organisation's sustainability reporting	2025 ESG Report: About this report (page 2) Supplemented by 2025 ARA: Subsidiaries (page 175)
	2-3 Reporting period, frequency and contact point	2025 ESG Report: About this report (page 2)
	2-4 Restatements of information	N/A – no restatements made
	2-5 External assurance	2025 ESG Report: About this report (page 2)
	2-6 Activities, value chain and other business relationships	2025 ESG Report: Who we are (page 4)
	2-9 Governance	2025 ESG Report: Strengthening our exceptional culture (page 13) and Governance (page 17)
	structure and composition	Supplemented by 2025 ARA: Task Force on Climate-Related Financial Disclosures Report (Page 40), Board of Directors (page 60) and Division of responsibilities (pages 67)
	2-10 Nomination and selection of the highest governance body	2025 ESG Report: Governance (page 18) Supplemented by 2025 ARA: Nomination Committee Report (page 69)

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2-11 Chair of the highest governance body	2025 ESG Report: Governance (page 18) Supplemented by 2025 ARA: Nomination Committee Report (page 69) and Board leadership and Company purpose (Page 66)
2-12 Role of the highest governing body in overseeing the management of impacts	2025 ESG Report: Governance (page 18) Supplemented by 2025 ARA: Division of responsibilities (Page 67) and Composition, succession and evaluation (page 68)
2-13 Delegation of responsibility for managing impacts	2025 ESG Report: Governance (page 18) Supplemented by 2025 ARA: Division of responsibilities (page 67)
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2-20 Process to determine remuneration	2025 ESG Report: Remuneration (page 20) Supplemented by 2025 ARA: Directors' Remuneration Report (page 77)
2-21 Annual total compensation ratio	2025 ESG Report: Remuneration (page 20) Supplemented by 2025 ARA: Directors' Remuneration Report (page 77)
2-22 Statement on sustainable development strategy	2025 ESG Report: A message from our Group Chief Executive Officer (page 3) Supplemented by 2025 ARA: Group Chief Executive Officer's Strategic Review (page 8)
2-23 Policy commitments	Executive Officer's Strategic Review (page 8) 2025 ESG Report: Governance (page 17), Supplemented by 2025 ARA: Key disclosure statements (Page 54) Supplemented by Saga plc Modern Slavery Statement
2-24 Embedding policy commitments	2025 ESG Report: Governance (page 18)

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	2-26 Mechanisms for seeking advice and raising concerns	2025 ESG Report: Business ethics and compliance (page 19)
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	2-28 Membership associations	2025 ESG Report: Strengthening our exceptional culture (page 13) and our memberships and ESG ratings (page 21)
	2-29 Approach to stakeholder engagement	2025 ESG Report: Our double materiality assessment (page 5) Supplemented by 2025 ARA: Engaging with stakeholders (page 22)
	2-30 Collective bargaining agreements	2025 ESG Report: Fair and decent work (page 20)
GRI 3: Material Topics 2021	3-1 Process to determine material topics	2025 ESG Report: Our double materiality assessment (page 5)
	3-2 List of material topics	2025 ESG Report: Our double materiality assessment (page 5)
	3-3 Management of material topics	2025 ESG Report: Our double materiality assessment (page 5), purposeful service and product offerings (page 8), customer accessibility and satisfaction (page 9), oceans and biodiversity (page 11), carbon emissions (page 12), diversity, equity, inclusion and belonging (page 14), health, safety and wellbeing (page 16), business ethics and compliance (page 19), fair and decent work (page 20) and data privacy and security (page 20)
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	2025 ESG Report: Carbon emissions (page 12)
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GRI 405: Diversity and equal opportunity 2016	405-2 Ratio of basic salary and remuneration of women to men	Saga plc Gender Pay Report 2024: Behind the numbers (Page 4) and Saga reportable entities (page 7)
GRI 205: Anti- corruption 2016	205-3 Confirmed incidents of corruption and actions taken	2025 ESG Report: Business ethics and compliance (page 19)
GRI 418: Customer privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2025 ESG Report: Data privacy and security (page 20)

Saga plc is registered in England and Wales, company number 08804263.